



DEBRA K. DAVENPORT, CPA
AUDITOR GENERAL

STATE OF ARIZONA
OFFICE OF THE
AUDITOR GENERAL

WILLIAM THOMSON
DEPUTY AUDITOR GENERAL

February 25, 2008

Governing Board
Bowie Unified School District No. 14
P.O. Box 157
Bowie, AZ 85605-0157

Members of the Board:

In our October 22, 2004, status review report we notified you that the District had not complied with the *Uniform System of Financial Records* (USFR).

In August 2007, we received and have since reviewed the District's audit reports for the years ended June 30, 2005 and 2006, and USFR Compliance Questionnaire for the year ended June 30, 2006, to determine whether the District was in compliance with the USFR as of that date. Based solely on our review of these documents, the District has complied with the USFR.

However, we noted that the District still had numerous internal control deficiencies cited by its auditors in the management letter and the USFR Compliance Questionnaire. These deficiencies indicate that the District's internal controls are still especially weak in the area of student attendance reporting.

Although the cited deficiencies do not cause substantial noncompliance, the District must take corrective action to continue to satisfactorily comply with the USFR.

If you have questions concerning the deficiencies or how to correct them, or would like a written summary of deficiencies with recommendations for correction, please call Magdalene Haggerty, Accounting Services Director, or Laura Miller, Accounting Services Manager, at (602) 553-0333.

Sincerely,

Debra K. Davenport
Auditor General

DKD/MH/lm
cc: Bruce Brown, Superintendent
Roger Studley, Business Manager
Bowie Unified School District No. 14